



STATE OF DELAWARE
DEPARTMENT OF TRANSPORTATION
MOTOR FUEL TAX ADMINISTRATION
MOTOR CARRIER SERVICES SECTION
P.O. DRAWER E
DOVER, DE 19903 - 1565

IFTA-100

Use this form to report operations for the
period month day year

This report must be filed by the last day of the
month following the end of the quarter.

Licensee IFTA Identification Number
DE

Name

Street Address

City

State

Zip

- ☐ No Operation in
any jurisdiction
- ☐ Cancel license
- ☐ Amended report

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to:
MOTOR FUEL TAX ADMINISTRATION.

See *Mailing Instructions* on the back of this form.

Enter the amount of your
Payment here

\$

Enter the *Total Due* from column Q of Form IFTA-101, IFTA *Quarterly Fuel Use Tax Schedule*, for each fuel type.
Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

- 1 Diesel
- 2 Motor fuel gasoline
- 3 Ethanol.....
- 4 Propane (LPG)
- 5 All other fuel types not listed in lines 1 thru 4 (*from worksheet on back of IFTA-101I-MN*)- .
- 6 Subtotal of amount due or (credit) (*add lines 1 through 5*)
- 7 Penalty (see instructions)
- 8 Total balance due or (credit) (*add lines 6 and 7*)
- 9 Credits available as of
- 10 Balance due/(credit) (*subtract line 9 from line 8*)
- 11 Refund amount requested

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I certify that this business is duly licensed and that this report, including any schedules,
is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ()
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ()	
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only
Sig ☐ Corr ☐ Name/ID ☐

DE

Date Received

Please make a copy of this report for your records.

IFTA-100 (6/00)

SMPO138846 1671220

See Mailing Instructions on back.

General Information

Who Must File – Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis, Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Instructions

Please make any changes in your name or address on your report.

No Operation – Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License – Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Report – Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter – not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter the total amount from Column Q on the front of Form IFTA-101 for diesel fuel.

Line 2 – Enter the total amount from Column Q on the front of Form IFTA-101 for motor fuel gasoline.

Line 3 – Enter the total amount from Column Q on the front of Form IFTA-101 for ethanol.

Line 4 – Enter the total amount from Column Q on the front of Form IFTA-101 for propane (LPG).

Line 5 - Enter the total amount from Column S of the worksheet on the back of Form IFTA-101-1, for all other fuel types.

Line 6 – Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 – Penalty – A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8 – Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 – The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 – Subtract line 9 from line 8. Enter a credit that you want refunded to you. If you do not request a refund of the total credit, any remaining balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature – The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

MAILING INSTRUCTIONS

1. Attach check or money order payable to **MOTOR FUEL TAX ADMINISTRATION**.
2. Include on your check or money order your identification number, **Form IFTA-100** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101** schedule(s) you are returning.
4. Fold and insert in the enclosed envelope, DTF-999.9.
5. Make sure the address to the right shows through the envelope window.

For additional forms or information,

See the back of Form IFTA -101-1,
Instructions for completing Form IFTA-101.

Make sure this address
shows through the envelope window.

**DE MOTOR FUEL TAX
ADMINISTRATION**

**PO DRAWER E
DOVER DE 19903-1565**